

Account Type – Indicates high-level account type classification. Found on form FTVACCT.

10	Assets
15	Deferred Outflows of Resources
20	Liabilities
25	Deferred Inflows of Resources
30	Control Accounts
40	Net Position
50	Revenues
60	Labor (Salary & Benefits Expense)
70	Expenses
90	Fund Additions
95	Fund Deductions

Internal Account Type – Indicates more specific account type classification. Found on form FTVACCT and FGITBSR.

AA	Cash and Cash Equivalents	KA	Control Accounts
AF	Restr Cash and Cash Equiv-Curr	LA	Net Position
AK	Short-term Investments	MA	Fund Additions
AP	Restr Short-term Invests	NA	Fund Deductions
AU	Receivables net	OA	Student tuition and fees
BA	Due From Primary Govt	OP	Federal Grants and Contracts
BF	Due frm NC Comp Units	OS	State and Local C&G
BK	Inventories	PA	Non-govt Grants and Contracts
BP	Notes Receivable net	PF	Sales and Services net
BU	Other Assets	PP	Interest Earnings on Loans
CA	Restr Cash and Cash Equiv-Non-Curr	PU	Other Operating Revenues
CF	Receivables net	QA	Appropriations
CK	Restr Due From Primary Govt	QF	Non-Capital Grants
CP	Endowment Investments	QK	Non-Capital Gifts
CU	Other Long-term Investments	QP	Investment Income
DA	Notes Receivable net	RA	Other Non-Operating Revenue
DF	Capital Assets Non-Deprec	RK	Capital Grants
DK	Capital Assets Deprec	RP	Capital Gifts
EA	Deferred Outflows of Resources	RU	Additions to Endowments
FA	Accts Pay & Acc Liab	SA	Special Items
FK	Due to Primary Government	SF	Extraordinary Items
FP	Due To Comp Units	TX	Transfers-In
FU	Deposits Payable	UA	Salaries
GA	Funds Held For Others	UF	Benefits
GF	Unearned Revenue	VA	Supplies and Materials
GK	Interest Payable	VF	Services
HA	Long-Term Liab-Curr Portion	VK	Scholarships and Fellowships
HF	Deposits Payable-Non-Curr	VP	Utilities
HK	Funds Held for others-LT	VU	Depreciation & Amortization
HP	US Govt Grants Refundable	WA	Interest & Fees-Cap Asset-Rel Debt
IA	Non-Current Liabilities	WK	Other Non-Operating Expense
JA	Deferred Inflows of Resources	XX	Transfers-Out